

# REAL PROPERTY PETITION TO THE KING COUNTY BOARD OF EQUALIZATION

**File 2 sets of petitions with attachments to the  
King County Board of Equalization  
500 Fourth Avenue, Room 510, Seattle WA 98104-2306**

*For office use only*

This petition must be filed or postmarked by July 1, 2003, or within 60 days after the mailing date listed on the Assessor's Official value change notice or other determination, whichever date is later. If filing after July 1st, a copy of the value change notice or other determination must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2003 for taxes payable in 2004** to the amount shown in Item No. 3(b) on this form.

## ITEMS NOS. 1 THROUGH 6 ON THIS PAGE MUST BE COMPLETED (Please Print)

1. **Account/Parcel Number** \_\_\_\_\_ (Separate petition required for each parcel):

2. **Owner:** \_\_\_\_\_

### Mailing Address For All Correspondence Relating To Appeal:

Name of Petitioner or Authorized Agent: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**Daytime Phone: No.:** \_\_\_\_\_

3. (a) Assessed value:	(b) Your estimate of fair market value:
Land \$ _____	Land \$ _____
Improvements/Bldgs \$ _____	Improvements/Bldgs \$ _____
<b>TOTAL \$ _____</b>	<b>TOTAL \$ _____</b>

The mailing date listed on the Assessor's "Official Property Value Notice" is: \_\_\_\_\_

4. **Specific reasons why you believe the Assessor's value does not reflect the true and fair market value.** (The Assessor is presumed to be correct. Your task is to provide convincing evidence that the Assessor's value is not the true and fair market value [RCW 84.40.0301]). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to market value cannot be considered. (**\*\*see important note on second page**)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If this petition concerns income property, attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

5. **Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent in Item No. 2 above has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of Petitioner (Taxpayer)

6. **I hereby certify I have read this petition and that it is true and correct to the best of my knowledge.**

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (year)

Signature of Taxpayer or Agent

☐ I request the information the Assessor used in valuing my property.

More on reverse side

7. The property which is the subject of this petition is (check all which apply):

- |  |   |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land            | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land                  | <input type="checkbox"/> Commercial Building  |
| <input type="checkbox"/> Commercial Land                   | <input type="checkbox"/> Industrial Building  |
| <input type="checkbox"/> Industrial Land                   | <input type="checkbox"/> Mobile Home          |
| <input type="checkbox"/> Classified/Designated Forest Land | <input type="checkbox"/> Other                |
| <input type="checkbox"/> Open Space/Current Use Land       |   |

8. General description of property:

- a. Address/location: \_\_\_\_\_
- b. Lot size: \_\_\_\_\_
- c. Zoning or permitted use: \_\_\_\_\_
- d. Description of building: \_\_\_\_\_
- e. View? ☐ Yes ☐ No
- f. Waterfront? ☐ Yes ☐ No

9. **Purchase price of property:** \_\_\_\_\_ (If purchased within last 5 years)

Date of purchase: \_\_\_\_\_

10. Remodeled or improved since purchase? ☐ Yes ☐ No Cost \$ \_\_\_\_\_

11. Has the property been appraised by other than the County Assessor? ☐ Yes ☐ No

If yes, appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_

Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

**Please complete all of the above items (if applicable). Information in Items Nos. 1 through 6 on the previous page must be provided to be considered a complete petition.**

**\*\*Important Note.** You may submit additional information, either with this petition or up to seven business days before your hearing, to support the reasons you cite within Item No. 4. The attached worksheet may be used for this purpose.

**Check the following statements that apply:**

- ☐ I intend to submit **additional** documentary evidence to the Board of Equalization and the Assessor **no later** than seven business days prior to my scheduled hearing.
- ☐ My petition is complete. I have provided all the documentary evidence I intend to submit and I understand my appeal will be set for a hearing based on the order in which it is received by the Board.

The Board is required to avoid any potential **conflict of interest**:

- a. Are you an elected/appointed County official or County employee? ☐ Yes ☐ No
- b. Are you a relative of a County official/employee? ☐ Yes ☐ No

If you answered yes, state position and relationship \_\_\_\_\_

*To inquire about the availability of petition forms in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on the Department of Revenue Internet home page at <http://dor.wa.gov>.*

## OPTIONAL WORKSHEET FOR KING COUNTY REAL PROPERTY PETITION COMPARABLE PROPERTY SALES ANALYSIS

Information to complete this form may be obtained from:

Assessor's Office, 500 Fourth Avenue, Room 700A, Seattle WA 98104-2306; [www.metrokc.gov/assessor](http://www.metrokc.gov/assessor); (206) 296-7300

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
ACCOUNT/PARCEL NO.				
ADDRESS				
SALE PRICE				
SALE DATE				
LAND: Lot size				
Zoning				
View				
Waterfront Front feet				
HOUSE: Year built/Remodeled				
Construction Quality Grade				
Condition				
Number of Stories				
Living Area Sq. Feet (Excluding basement)				
Basement Sq. Feet (Finished/unfinished)				
Bedrooms & Baths (How many)				
GARAGE TYPE/SIZE Attached/detached/ Basement				
OTHER BUILDINGS				

*Note: Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences in relation to the subject, and identify superior and inferior property features. This comparison process should enable you to determine whether your property would sell for more than or less than the price paid for each selected sale. This comparison procedure should lead you to a market value estimate for your property. You may submit sales which have occurred within the last 5 years; however, from a market timing standpoint, the Board will give most weight to those sales occurring closest to the January 1, 2003, valuation date at issue.*

**SUBMIT IN DUPLICATE**

# Instructions For Petition to the King County Board Of Equalization For Review of Real Property Valuation Determination

## FILLING OUT THE FORM

Boxes Nos. 1 through 6 must be completed. However, Box 5 only needs to be completed if an agent or other person represents you. The Board **cannot consider your petition complete** unless these items are completed.

1. Your account or parcel number appears on your determination notice, value change notice and tax statement. ***If you are appealing multiple parcels, you must submit separate petitions for each parcel.***
2. Self-explanatory.
3. (a) & (b). You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. You must include your value estimate, which can be amended at a later date.

## APPEAL OF ASSESSED VALUE

If you are appealing the assessed value of the property, your task is to show, by clear, cogent, and convincing evidence, that the value established by the Assessor is incorrect. In **Box No. 4**, you must list the reasons why you believe the assessed value is incorrect.

4. List the reasons why you believe the Assessor's determination is incorrect.
5. Indicate if you are acting under a written Power of Attorney.
6. Sign and date the petition. Check the box if you are requesting the information the Assessor used to value the property.

7-10. Self-explanatory.

**If you have questions about filling out your petition form, feel free to call Board staff at (206) 296-3496. Additional copies of this petition form can be downloaded from our website, at: [www.metrokc.gov/appeals/](http://www.metrokc.gov/appeals/)**

## NOTES

***The Board is required to uphold the assessed value unless the petitioner presents "clear, cogent and convincing evidence" that the assessed value is incorrect.*** It is, therefore, important to present documentary evidence (sales, cost of repair estimates, photos, etc.) to support your contentions. Additional information/evidence **must** be received by this office or postmarked at least seven business days prior to the hearing for the Board to be able to consider it either during the hearing or when making its decision.

***Although documentary evidence to support your arguments is not required at the time your petition is filed, it may be beneficial to you to submit such information with your petition or as soon as possible. If the evidence submitted with the petition is convincing, the Assessor may stipulate or recommend a value adjustment, which may eliminate the need for a hearing.***

Documentary evidence may include photos; written contractor estimates of the cost to repair structural or land defects; letters or documents from government agencies or other experts describing development limitations of the property (wetland restrictions, denial of septic or building permit, etc.); deeds describing easement limitations; appraisal documents; map showing proximity to neighborhood nuisances or high-traffic areas; and listings of comparable property sales.

The petition must be filed or postmarked by July 1, 2003, or 60 days after the date of mailing of the change of value or other determination notice, whichever date is later. If filing after July 1st, a copy of the change of value or determination notice must be attached to this petition.

File **two** completed and signed petitions with the County Board of Equalization, 500 Fourth Avenue, Room 510, Seattle WA 98104-2306.

## UNRESOLVED APPEALS

If you receive a new revaluation notice and the previous year's appeal is still unresolved, **you must file a new complete petition in order to protect your appeal rights.** *It is important to keep in mind that information submitted in a previous year's appeal remains as part of the permanent record for that petition.* If you feel the information is still pertinent to the current year's appeal, you may re-submit a copy of this data with your new appeal.